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Attorneys for the United States

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF OREGON**

FLOYD W. BEAM and ELAINE M. BEAM, )

Plaintiffs and Counterdefendants, )

v. )

Civil No. 07-6035-TC

UNITED STATES GOVERNMENT, a.k.a. )

UNITED STATES OF AMERICA, a Federal )

Corporation, INTERNAL REVENUE )

SERVICE OVERSIGHT BOARD, a.k.a. the )

INTERNAL REVENUE SERVICE, )

DEPARTMENT OF THE TREASURY, a.k.a. )

UNITED STATES TREASURY, and the )

SOCIAL SECURITY ADMINISTRATION, )

Defendants, Counterclaimants and Third-Party )

Plaintiffs, )

v. )

ERIC BEAM, STATE OF OREGON, and )

FLOYD W. BEAM and ELAINE M. BEAM as )

TRUSTEES OF SUNBEAM INVESTMENT )

COMPANY, )

Third-Party Defendants. )

~~PROPOSED~~ JUDGMENT AGAINST  
FLOYD W. BEAM AND ELAINE M. BEAM

This matter comes before the Court upon the United States' Motion for Summary

Judgment (“United States’ motion”). The Court, having reviewed the submissions hereby  
ORDERS:

It is hereby ORDERED that the United States’ motion is GRANTED.

It is further ORDERED that final judgment is entered in favor of the United States of America and against the Estate of Floyd W. Beam and Elaine M. Beam, jointly and severally, in the amount of \$368,256.56, as of August 8, 2007, for tax years 1981, 1986, 1987, 1988, 1990 and 1991, plus statutory interest and other statutory additions as provided by law, which continue to accrue until paid in full, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

It is further ORDERED that final judgment is entered in favor of the United States of America and against the Estate of Floyd W. Beam in the amount of \$237,305.45, as of August 30, 2008, for unpaid federal tax, penalty and interest assessments for tax years 1982, 1983 and 1984, and \$7,568.91, as of August 8, 2008, for civil penalties for tax years 1981, 1982, 1983, 1984, 1986, 1987, 1988, 1989 and 1991, plus statutory interest and other statutory additions as provided by law, which continue to accrue until paid in full, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

It is further ORDERED that final judgment is entered in favor of the United States of America and against Elaine M. Beam in the amount of \$4,900.36, as of August 8, 2008, for civil penalties for tax years 1986, 1987, 1988, 1989 and 1991, plus statutory interest and other statutory additions as provided by law, which continue to accrue until paid in full, pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c).

It is further ORDERED that title to the four parcels of property that are the subject of this

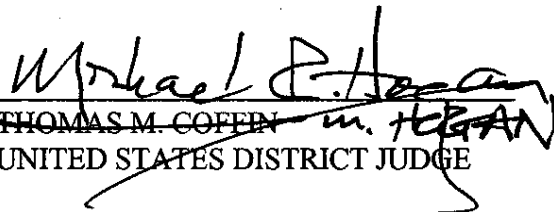
action, and are more specifically described in the United States' counterclaim and third-party complaint (Docket Entry # 20), is held by third-party defendant Sunbeam Investment Company as the nominee and/or alter ego of Floyd W. Beam, now deceased, and Elaine M. Beam.

It is further ORDERED that Floyd W. Beam, now deceased, and Elaine M. Beam are the true owners of the real property that is the subject of this action and that third-party defendant Eric Beam has no interest or claim to the real property.

It is further ORDERED that the United States' has valid tax liens against Floyd W. Beam, now deceased, and Elaine M. Beam, and that these federal tax liens encumber the real property that is the subject of this action and that the federal tax liens can be foreclosed against the real property.

A separate Order of Judicial Sale will be entered by the Court.

DATED this 2<sup>nd</sup> day of March, 2008.

  
~~THOMAS M. COFFIN~~ *in. Hagan*  
UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that on August 28, 2008, the foregoing [PROPOSED] JUDGMENT AGAINST FLOYD W. BEAM AND ELAINE M. BEAM was electronically filed with the Clerk of Court using the CM/ECF system. It is further certified that on this same date, service of the foregoing was made by depositing copies thereof in the United States mail in a postage prepaid envelope addressed to:

Elaine M. Beam  
340 Q Street  
Springfield, OR 97477

Sunbeam Investment Company  
c/o Elaine M. Beam, as Trustees  
340 Q Street  
Springfield, OR 97477

/s/ Kari D. Larson  
KARI D. LARSON  
Trial Attorney, Tax Division  
U.S. Department of Justice